

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672Petition Date: 10/9/18

MONTHLY OPERATING REPORT SUMMARY FOR MONTH

JANUARY

YEAR

2019

MONTH	October	November	December	January	February	Petition to Date
REVENUES (MOR-6)	\$ 63,106,204	\$ 67,593,714	\$ 74,675,555	\$ 53,977,121	\$ -	-
INCOME (LOSS) BEFORE INT; DEPREC./TAX (MOR-6)	(5,985,527)	(2,853,648)	1,550,239	(12,794,621)	-	(20,083,557)
NET INCOME (LOSS) (MOR-6)	(36,899,702)	(11,113,593)	10,700,504	(584,319)	-	(37,897,110)
PAYMENTS TO INSIDERS (MOR-9)	228,327	369,797	361,380	393,930	-	1,353,434
PAYMENTS TO PROFESSIONALS (MOR-9)	-	1,354,946	2,660,525	6,176,747	-	10,192,217
TOTAL DISBURSEMENTS (MOR-7)	32,130,529	69,456,620	60,448,456	90,400,549	-	252,436,154

The original of this document must be filed with the United States Bankruptcy Court and a copy must be sent to the United States Trustee

REQUIRED INSURANCE MAINTAINED AS OF SIGNATURE DATE		EXP. DATE
CASUALTY	YES (X) NO ()	Various
LIABILITY	YES (X) NO ()	Various
VEHICLE	YES (X) NO ()	Various
WORKER'S	YES (X) NO ()	Various
PROPERTY	YES (X) NO ()	Various
D&O	YES (X) NO ()	Various

<i>Co-Counsel to Debtors</i>	
ATTORNEY NAME:	Patricia B. Tomasco
FIRM NAME:	JACKSON WALKER L.L.P.
ADDRESS:	1401 McKinney Street, Suite 1900
CITY, STATE, ZIP:	Houston, Texas 77010
TELEPHONE:	(713) 752-4200

<i>Co-Counsel to Debtors</i>	
ATTORNEY NAME:	Stephen E. Hessler, P.C.
FIRM NAME:	KIRKLAND & ELLIS LLP
ADDRESS:	300 North LaSalle
CITY, STATE, ZIP:	Chicago, Illinois 60654
TELEPHONE:	(312) 862-2000

Notes¹ See MOR-5 for detailAre all accounts receivable being collected within terms? ¹

CIRCLE ONE

Yes ☒ No ☐

Are all post-petition liabilities, including taxes, being paid within terms?

Yes ☒ No ☐

Have any pre-petition liabilities been paid?

Yes ☒ No ☐

If so, describe

See "GLOBAL NOTES TO MONTHLY OPERATING REPORT" note number 4

Are all funds received being deposited into DIP bank accounts?

Yes ☒ No ☐

Were any assets disposed of outside the normal course of business?

Yes ☒ No ☐

If so, describe

Are all U.S. Trustee Quarterly Fee Payments current?

Yes ☒ No ☐

What is the status of your Plan of Reorganization?

Filed on 10/25/18 (see E.C.F. no. 294)

I certify under penalty of perjury that the following complete
Monthly Operating Report (MOR), consisting of MOR-1 through
MOR-9 plus attachments, is true and correct.

SIGNED

(ORIGINAL SIGNATURE)

Scott Henry

(PRINT NAME OF SIGNATORY)

TITLE VP, Controller & Chief Accounting Officer WLB/WMLP

February 28, 2019

(DATE)

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.

CASE NUMBER: 18-35672

Petition Date: 10/9/18

GLOBAL NOTES TO MONTHLY OPERATING REPORT

On October 9, 2018 (the "Petition Date"), Westmoreland Coal Company and its affiliated debtors, as debtors and debtors in possession (collectively, the "Debtors"), each commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to continue operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 18, 2018, the United States Trustee for Region 7 (the "U.S. Trustee") appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code (the "Creditors' Committee").

The Debtors are filing their consolidated monthly operating report (the "MOR") solely for purposes of complying with the monthly operating requirements applicable in the Debtors' chapter 11 cases. The MOR should not be relied upon by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates.

These following notes and statements and limitations should be referred to, and referenced in connection with, any review of the MOR:

1. **Basis of Presentation** – For financial reporting purposes, the Debtors generally prepare consolidated financial statements, which include information for Westmoreland Coal Company and its Debtor affiliates. The financial statements and information contained herein are unaudited and preliminary. The Debtors are maintaining their books and records in accordance with generally accepted accounting principles ("GAAP") and the information furnished in this MOR uses the Debtors' normal accrual method of accounting. In preparing the MOR, the Debtors relied on financial data derived from their books and records that was available at the time of preparation. Subsequent information or discovery may result in material changes to the MOR and errors or omissions may exist. Notwithstanding any such discovery, new information, or errors or omissions, the Debtors do not undertake any obligation or commitment to update the MOR. In preparing the MOR, the Debtors presented their Investment in Non-Debtor entities within the Equity section of the Balance Sheet for practical expedient purposes.

The Debtors have yet to finalize their year-end 2018 and January 2019 results, and the figures presented reflect preliminary unaudited figures, subject to significant revision. The figures presented reflect the latest figures from the debtors' books and records, and are subject to significant and material revision in future operating reports. December figures reflect the company's latest revisions pursuant to their books and records.
2. **Reporting Period** – Unless otherwise noted herein, the MOR generally reflects the Debtors' books and records and financial activity occurring during the applicable reporting period. Except as otherwise noted, no adjustments have been made for activity occurring after the close of the reporting period.
3. **Accuracy** – The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors are not liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Debtors based on this financial information or any other information.
4. **Payment of Prepetition Claims Pursuant to First Day Orders** – Within the first week of the commencement of the Debtors' chapter 11 cases, the Bankruptcy Court entered orders (the "First-Day Orders") authorizing, but not directing, the Debtors to, among other things, pay certain prepetition (a) service fees and charges assessed by the Debtors' banks and debit and credit card companies; (b) obligations related to customer programs; (c) insurance obligations; (d) surety bond program obligations; (e) employee wages, salaries, and related items, including independent contractor obligations; (f) taxes and assessments; and (g) obligations related to vendors able to assert liens. Payments made on account of such claims following the commencement of these chapter 11 cases were paid pursuant to the authority granted to the Debtors by the Bankruptcy Court under the First Day Orders.
5. **Liabilities Subject to Compromise** – As of the date of this MOR, the governmental unit bar date for the filing or assertion of claims against the Debtors has not yet passed. Accordingly, the amounts currently classified as liabilities subject to compromise (i.e., pre-petition liabilities) are estimates and are subject to future change and adjustment.
6. **Reservation of Rights** – Given the complexity of the Debtors' businesses, inadvertent errors, omissions, or over inclusion of contracts or leases may have occurred. Accordingly, the Debtors hereby reserve all of their rights to dispute the validity, status, enforceability, or executory nature of any claim amount, representation, or other statement in this Monthly Operating Report and reserve the right to amend or supplement this Monthly Operating Report if necessary, but shall be under no obligation to do so.

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672

COMPARATIVE BALANCE SHEETS

ASSETS <i>for month ending</i>	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
CURRENT ASSETS						
Cash	\$ 68,966,364	\$ 60,778,275	\$ 73,574,313	\$ 60,228,344	\$ -	\$ -
Accounts Receivable, Net	67,924,813	69,665,698	76,347,170	59,133,380	-	-
Inventory: Lower of Cost or Market	47,153,116	50,363,812	41,181,700	42,757,103	-	-
Prepaid Expenses	24,227,571	22,288,105	25,284,878	24,385,172	-	-
Other Current Assets ¹	28,286,732	24,638,717	28,257,227	31,174,556	-	-
TOTAL CURRENT ASSETS	\$ 236,558,596	\$ 227,734,607	\$ 244,645,288	\$ 217,678,555	\$ -	\$ -
PROPERTY, PLANT & EQUIP. @ COST	\$ 895,729,508	\$ 896,290,353	\$ 896,660,680	\$ 897,117,142	\$ -	\$ -
Less Accumulated Depreciation	(553,280,407)	(561,875,671)	(567,595,402)	(574,770,414)	-	-
NET BOOK VALUE OF PP&E	\$ 342,449,101	\$ 334,414,682	\$ 329,065,278	\$ 322,346,728	\$ -	\$ -
OTHER ASSETS:						
1. Advanced Coal Royalties	\$ 12,584,539	\$ 12,395,916	\$ 12,388,089	\$ 12,452,855	\$ -	\$ -
2. Restricted Investments	156,369,033	157,721,973	158,706,423	164,627,573	-	-
3. Unbilled Revenue, Less Current Portion	218,095,324	219,021,765	211,999,495	212,423,797	-	-
4. Other Assets ²	33,195,699	32,523,507	20,592,400	20,103,755	-	-
TOTAL ASSETS	\$ 999,252,292	\$ 983,812,450	\$ 977,396,973	\$ 949,633,263	\$ -	\$ -

Notes

¹ Other Current Assets include deferred income

² Other Assets includes capitalized expenses, pension assets, prepaid retainers, and other non-current assets

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672

COMPARATIVE BALANCE SHEETS

LIABILITIES & OWNER'S EQUITY <i>for month ending</i>	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
LIABILITIES						
LIABILITIES NOT SUBJECT TO COMPROMISE (MOR-4)	\$ 495,657,429	\$ 504,208,762	\$ 502,698,736	\$ 507,996,065	\$ -	\$ -
LIABILITIES SUBJECT TO COMPROMISE						
Secured Debt ¹	\$ 1,060,220,643	\$ 1,056,802,021	\$ 1,055,471,170	\$ 1,054,000,140	\$ -	\$ -
Federal Income Tax	259,012	-	-	-	-	-
FICA/Withholding	-	-	-	-	-	-
Production Taxes	29,769,175	24,922,360	25,522,333	25,432,811		
Postretirement Medical Benefits	399,440,927	400,209,986	321,660,835	321,182,487	-	-
Asset Retirement Obligations	-	-	-	-	-	-
Trade and other accrued liabilities	51,762,163	46,559,238	38,267,233	28,232,795		
Other ²	5,003,004	4,969,989	4,315,837	4,288,947	-	-
TOTAL LIABILITIES SUBJECT TO COMPROMISE	\$ 1,546,454,924	\$ 1,533,463,594	\$ 1,445,237,408	\$ 1,433,137,180	\$ -	\$ -
TOTAL LIABILITIES	\$ 2,042,112,353	\$ 2,037,672,356	\$ 1,947,936,144	\$ 1,941,133,245	\$ -	\$ -
OWNER'S EQUITY (DEFICIT)						
PREFERRED STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMON STOCK	(225,247,537)	(225,247,537)	(230,507,496)	(230,507,496)	-	-
ADDITIONAL PAID-IN CAPITAL	220,756,736	220,756,736	223,373,631	223,373,631	-	-
RETAINED EARNINGS	(918,877,662)	(929,893,015)	(918,237,982)	(939,631,982)	-	-
ACCUMULATED OTHER COMPREHENSIVE LOSS	(114,972,040)	(114,952,135)	(40,635,876)	(40,217,297)		
NONCONTROLLING INTEREST IN CONS. SUBS	(4,519,558)	(4,523,955)	(4,531,448)	(4,516,838)		
TOTAL OWNER'S EQUITY (DEFICIT)	\$ (1,042,860,061)	\$ (1,053,859,906)	\$ (970,539,171)	\$ (991,499,982)	\$ -	\$ -
TOTAL LIABILITIES & OWNERS EQUITY	\$ 999,252,292	\$ 983,812,450	\$ 977,396,973	\$ 949,633,263	\$ -	\$ -

Notes

¹ Includes pre-petition unpaid principal and interest, capitalized leases, and other secured financing

² Includes current liabilities, non-current liabilities, and deferred revenue

UNITED STATES BANKRUPTCY COURT
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SCHEDULE OF LIABILITIES NOT SUBJECT TO COMPROMISE

<i>for month ending</i>	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
TRADE ACCOUNTS PAYABLE	\$ 42,850,336	\$ 38,418,036	\$ 55,325,439	\$ 60,335,693	\$ -	\$ -
TAX PAYABLE:						
Federal Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Payroll Taxes	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-
Other Taxes	7,530,320	13,660,407	18,754,754	13,006,854	-	-
TOTAL TAXES PAYABLE	\$ 7,530,320	\$ 13,660,407	\$ 18,754,754	\$ 13,006,854	\$ -	\$ -
DIP FINANCING	\$ 90,000,000	\$ 90,000,000	\$ 90,000,000	\$ 90,000,000	\$ -	\$ -
ACCRUED INTEREST PAYABLE - DIP	1,874,734	237,642	1,056,188	1,874,734	-	-
*ACCRUED PROFESSIONAL FEES:	5,565,786	12,816,044	23,600,396	23,539,140	-	-
OTHER ACCRUED LIABILITIES:						
1. DEFERRED REVENUE	3,134,627	3,459,776	2,923,634	3,397,614	-	-
2. ARO ¹	343,906,283	343,084,400	308,981,889	309,314,381	-	-
3. OTHER ²	795,343	2,532,457	2,056,436	6,527,649	-	-
TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE (MOR-3)	\$ 495,657,429	\$ 504,208,762	\$ 502,698,736	\$ 507,996,065	\$ -	\$ -

*Payment Requires Court Approval.

Notes

¹ ARO liabilities are assumed to be not subject to compromise; see "GLOBAL NOTES TO MONTHLY OPERATING REPORT" note number 5

² Other post-petition liabilities primarily includes post-retirement medical benefits accrued on a post-petition basis

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AGING OF LIABILITIES NOT SUBJECT TO COMPROMISE

MONTH			JANUARY			
DAYS	TOTAL	TRADE ACCTS	FED TAXES	STATE TAXES	AD-VALOREM, OTHER TAXES	OTHER
0-30	\$ 73,342,548	\$ 60,335,694	\$ -	\$ -	\$ 13,006,854	\$ -
31-60	-	-	-	-	-	-
61-90	-	-	-	-	-	-
91+	-	-	-	-	-	-
TOTAL	\$ 73,342,548	\$ 60,335,694	\$ -	\$ -	\$ 13,006,854	\$ -

AGING OF ACCOUNTS RECEIVABLE

MONTH	October	November	December	January	February	March
0-30	\$ 65,328,758	\$ 66,816,429	\$ 72,733,080	\$ 55,446,251	\$ -	\$ -
31-60	749,275	749,449	992,937	587,760	-	-
61-90 ¹	449,022	501,247	521,333	473,898	-	-
91+ ¹	1,397,758	1,598,573	2,099,820	2,625,470	-	-
TOTAL	\$ 67,924,813	\$ 69,665,698	\$ 76,347,170	\$ 59,133,380	\$ -	\$ -

Notes

¹ The Debtors expect amounts aged over 60 days to be resolved promptly and amounts aged over 91 days primarily reflect accounts receivable for reclamation charges under dispute

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672STATEMENT OF INCOME (LOSS) ¹

	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	FILING TO DATE
REVENUES (MOR-1)	\$ 63,106,204	\$ 67,593,714	\$ 74,675,555	\$ 53,977,121	\$ -	\$ 259,352,594
TOTAL COST OF REVENUES	52,185,954	55,402,792	55,149,807	49,447,172	-	212,185,725
GROSS PROFIT	10,920,250	12,190,922	19,525,748	4,529,949	-	47,166,869
OPERATING EXPENSES:						
Selling, General, & Administrative	\$ 11,242,909	\$ 6,312,677	\$ 6,234,540	\$ 5,697,152	\$ -	\$ 29,487,278
Insiders Compensation	228,327	369,797	361,380	393,930	-	1,353,434
Professional Fees	5,434,541	8,362,096	11,379,589	11,233,488	-	36,409,714
TOTAL OPERATING EXPENSES	\$ 16,905,777	\$ 15,044,570	\$ 17,975,509	\$ 17,324,570	\$ -	\$ 67,250,426
INCOME (LOSS) BEFORE INT, DEPR/TAX (MOR-1)	\$ (5,985,527)	\$ (2,853,648)	\$ 1,550,239	\$ (12,794,621)	\$ -	\$ (20,083,557)
INTEREST INCOME / (EXPENSE)	(3,368,996)	(717,470)	2,256,811	(584,319)	-	(2,413,974)
DD&A EXPENSE	(5,949,118)	(6,298,842)	8,465,458	(7,005,425)	-	(10,787,927)
OTHER INCOME / (EXPENSE)	(1,145,644)	(1,168,633)	(1,577,154)	(1,345,362)	-	(5,236,793)
OTHER ITEMS ²	(20,450,417)	(75,000)	5,150	-	-	(20,520,267)
TOTAL INT, DEPR & OTHER ITEMS	\$ (30,914,175)	\$ (8,259,945)	\$ 9,150,265	\$ (8,935,106)	\$ -	\$ (38,958,961)
NET INCOME BEFORE TAXES	\$ (36,899,702)	\$ (11,113,593)	\$ 10,700,504	\$ (21,729,727)	\$ -	\$ (59,042,518)
FEDERAL INCOME TAXES ³	-	-	-	-	-	-
NET INCOME (LOSS) (MOR-1)	\$ (36,899,702)	\$ (11,113,593)	\$ 10,700,504	\$ (21,729,727)	\$ -	\$ (59,042,518)

Notes¹ Statement of income/(loss) presented for the full month of October 2018² Includes reorganization items such as the write-off of unamortized debt issuance costs related to debt subject to compromise³ Income tax accruals are completed on a quarterly basis

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CASH RECEIPTS AND DISBURSEMENTS	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	FILING TO DATE
1. CASH - BEGINNING OF MONTH *	\$ 38,234,352	\$ 70,103,556	\$ 67,769,852	\$ 75,929,504	\$ -	\$ 38,234,352
RECEIPTS:						
2. CASH SALES	\$ 62,277,459	\$ 66,819,085	\$ 68,158,108	\$ 68,005,694	\$ -	\$ 265,260,346
3. COLLECTION OF ACCOUNTS RECEIVABLE	-	-	-	-	-	-
4. LOANS & ADVANCES (attach list)	-	-	-	-	-	-
5. SALE OF ASSETS	82,731	-	-	5,000,000	-	5,082,731
6. OTHER	1,639,543	303,830	450,000	-	-	2,393,373
TOTAL RECEIPTS	\$ 63,999,733	\$ 67,122,915	\$ 68,608,108	\$ 73,005,694	\$ -	\$ 272,736,450
(Withdrawal) Contribution by Individual Debtor MFR-2**						
DISBURSEMENTS:						
7. NET PAYROLL	\$ 12,666,354	\$ 12,645,311	\$ 12,758,011	\$ 19,982,126	\$ -	\$ 58,051,802
8. SALES, USE & OTHER TAXES PAID	3,805,377	14,326,037	7,210,424	11,862,026	-	37,203,863
9. ROYALTIES	5,109,824	3,631,093	3,298,662	7,649,544	-	19,689,124
10. OPERATING DISBURSEMENTS	6,051,653	34,740,129	33,503,009	40,552,807	-	114,847,598
11. INSURANCE	861,254	861,254	861,254	861,254	-	3,445,015
12. OTHER	3,636,067	1,897,850	156,572	3,316,045	-	9,006,534
TOTAL DISBURSEMENTS FROM OPERATIONS	\$ 32,130,529	\$ 68,101,674	\$ 57,787,931	\$ 84,223,802	\$ -	\$ 242,243,936
19. PROFESSIONAL FEES	-	1,354,946	2,660,525	6,176,747	-	10,192,217
20. U.S. TRUSTEE FEES	-	-	-	-	-	-
21. OTHER REORGANIZATION EXPENSES	-	-	-	-	-	-
TOTAL DISBURSEMENTS	\$ 32,130,529	\$ 69,456,620	\$ 60,448,456	\$ 90,400,549	\$ -	\$ 252,436,154
22. NET CASH FLOW	31,869,204	(2,333,704)	8,159,652	(17,394,855)	-	20,300,296
23. CASH - END OF MONTH *	\$ 70,103,556	\$ 67,769,852	\$ 75,929,504	\$ 58,534,649	\$ -	\$ 58,534,649

Notes

* Beginning and ending cash are bank cash; book cash is reflected in MOR-2

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.

CASE NUMBER: 18-35672

Cash Account Reconciliation
Month of January, 2019

Bank account balances as of 1/30/19				
Depository	Legal Entity	Type	Account No.	Balance
1. Bank of New York	Western Energy Company	Restricted	1503	\$ 16,159,808
2. Bank of New York	Western Energy Company	Restricted	3269	9,269,805
3. Bank of New York	Westmoreland Coal Company	Operating	3704	8,182,685
4. CIBC - Canada	Westmoreland Coal Company	Operating	3816	452,291
5. CIBC - US	Westmoreland Coal Company	Money Market/Operating	7961	14,604,826
6. CIBC - US	Westmoreland Coal Company	Operating	0304	6,824,124
7. CIBC - US	Westmoreland Resources GP, LLC	Escrow	9817	4,590
8. CIBC - US	San Juan Coal Company	Escrow	0294	1,990
9. CIBC - US	San Juan Coal Company	Operating/Escrow	0141	(12)
10. CIBC - US	Westmoreland Coal Sales Company, Inc	Operating	4793	-
11. CIBC - US	Westmoreland Coal Sales Company, Inc	Operating	6649	-
12. CIBC - US	Western Energy Company	Operating	5037	64,652
13. CIBC - US	Western Energy Company	Operating	6550	-
14. CIBC - US	Western Energy Company	Operating	6592	-
15. CIBC - US	Texas Westmoreland Coal Co	Operating	5061	6,457
16. CIBC - US	Texas Westmoreland Coal Co	Operating	6526	-
17. CIBC - US	Texas Westmoreland Coal Co	Operating	6568	-
18. CIBC - US	Dakota Westmoreland Corporation	Operating	5053	25
19. CIBC - US	Dakota Westmoreland Corporation	Operating	6534	-
20. CIBC - US	Dakota Westmoreland Corporation	Operating	6576	-
21. CIBC - US	Westmoreland Savage Corp	Operating	5045	-
22. CIBC - US	Westmoreland Savage Corp	Operating	6542	-
23. CIBC - US	Westmoreland Savage Corp	Operating	6584	-
24. CIBC - US	Westmoreland Resources, Inc	Operating	0168	-
25. CIBC - US	Westmoreland Resources, Inc	Operating	6479	-
26. CIBC - US	Westmoreland Resources, Inc	Operating	6500	-
27. CIBC - US	Buckingham Coal Company, LLC	Operating	0930	-
28. CIBC - US	Buckingham Coal Company, LLC	Operating	9825	-
29. CIBC - US	Buckingham Coal Company, LLC	Operating	9833	-
30. CIBC - US	San Juan Coal Company	Operating	5311	40
31. CIBC - US	San Juan Coal Company	Operating	4553	-
32. CIBC - US	San Juan Coal Company	Operating	4561	-
33. CIBC - US	Westmoreland Coal Company	Operating	6607	-
34. CIBC - US	Westmoreland Coal Company	Operating	6615	-
35. CIBC - US	Westmoreland Coal Company	Operating	6623	-
36. CIBC - US	Westmoreland Coal Company	Operating	6631	-
37. CIBC - US	Westmoreland Coal Company	Operating	2998	729,000
38. CIBC - US	Westmoreland Partners	Operating	0150	-
39. CIBC - US	Westmoreland Partners	Operating	6495	-
40. CIBC - US	San Juan Coal Company	Operating	5068	(12)
41. First Interstate Bank	Western Energy Company	Restricted	1033	8,826,622
42. First Interstate Bank	Western Energy Company	Restricted	0588	1,235,624
43. First Interstate Bank	Westmoreland Resources Inc	Restricted	8301	716,967
44. First Interstate Bank	Western Energy Company	Restricted	0620	229,430
45. First Interstate Bank	Westmoreland Coal Company	Operating	1165	242,547
46. First Interstate Bank	Western Energy Company	Restricted	8666	(24)
47. First Interstate Bank	Western Energy Company	Restricted	0353	2,810,136
48. First Interstate Bank	Westmoreland Resources Inc	Restricted	085A	2,283,829
49. First Interstate Bank	Westmoreland Resources Inc	Restricted	0850	649,167
50. First Interstate Bank	Western Energy Company	Restricted	0352	230,372
51. First Tennessee Bank	Western Energy Company	Restricted	7908	621,922
52. Morgan Stanley	Western Energy Company	Restricted	5333	47,765,176
53. Morgan Stanley	Westmoreland Coal Company	Restricted	5332	7,014,388
54. Morgan Stanley	Westmoreland Resources, Inc	Restricted	6374	6,956,332
55. Morgan Stanley	Westmoreland Coal Company	Restricted	6373	1,816,643
56. Texas Capital Bank	Western Energy Company	Restricted	0024	9,442,325
57. Texas Capital Bank	Westmoreland Resources, Inc	Restricted	0235	341,916
58. Wellington Shields	Buckingham Coal Company, LLC	Restricted	4579	76,227
59. Wells Fargo Bank	Westmoreland Coal Company	Restricted	4971	34,771,530
60. Bank of New York	Westmoreland Kemmerer, Inc	Restricted	8733	30,161,804
61. CIBC - US	Westmoreland Resource Partners LP	Money Market/Operating	7303	31,208,704
62. CIBC - US	Westmoreland Resource Partners LP	Operating	7488	4,704,967
63. CIBC - US	Westmoreland Kemmerer, Inc	Operating	0134	-
64. CIBC - US	Westmoreland Kemmerer, Inc	Operating	6487	-
65. CIBC - US	Oxford Mining Company	Operating	8436	-
66. CIBC - US	Oxford Mining Company	Operating	9809	-
67. Morgan Stanley	Westmoreland Kemmerer, Inc	Restricted	2340	226,300
68. UBS Financial Services, Inc	Oxford Mining Company	Restricted	1174	-
69. Wellington Shields	Oxford Mining Company	Restricted	9315	2,700,000
70. CIBC - US	Westmoreland Resource Partners, LP	Restricted	6161	391,878
71. First Interstate	Westmoreland Kemmerer LLC	Restricted	0485	60,000
Total				\$ 251,785,049

Notes

Ending cash per MOR-7 is comprised of only "CIBC-US" non-escrow accounts; balances reflects ending bank balances

¹ Accounts were closed during the month of November² Account opened in November for purposes of professional fee reserve account³ Bank Account opened in November for purposes of cash collateralization of the credit card program at Kemmerer

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672**PAYMENTS TO INSIDERS AND PROFESSIONALS ¹**

Of the total disbursements shown for the month, list the amount paid to insiders (as defined in Section 101(31)(A)-(F) of the U.S. Bankruptcy Code) and the professionals.
Also, for insiders, identify the type of compensation paid (e.g., salary, commission, bonus, etc.) (Attach additional pages as necessary).

INSIDERS: NAME/POSITION/COMP TYPE ²	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
1. Michael G. Hutchinson/Interim Chief Executive Officer, member of Board of Directors ³	\$ 26,923.08	\$ 53,846.16	\$ 53,846.16	\$ 78,535	\$ -	\$ -
2. Jennifer S. Grafton/Chief Administrative Officer, Chief Legal Officer & Secretary ³	17,165.38	34,330.76	45,690.97	51,775	-	-
3. Gary A. Kohn/Chief Financial Officer ³	25,050.00	81,975.00	50,100.00	43,188	-	-
4. Joseph E. Micheletti/Chief Operating Officer ³	17,357.69	34,715.38	34,715.38	52,586	-	-
5. Sheldon de Jager/Vice President - Financial Planning and Analysis & Treasurer ³	8,511.54	17,023.08	17,023.08	25,115	-	-
6. Scott Henry/Vice President, Controller & Chief Accounting Officer WLB/WMLP ³	8,319.23	16,638.46	35,004.35	17,732	-	-
7. Jeffrey Stein/Chief Restructuring Officer, member of Board of Directors ⁴	125,000.00	131,268.07	125,000.00	125,000.00	-	-
TOTAL INSIDERS (MOR-1)	\$ 228,326.92	\$ 369,796.91	\$ 361,379.94	\$ 393,930.07	\$ -	\$ -

PAYMENTS TO PROFESSIONALS ¹

PROFESSIONALS: NAME/ORDER DATE	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	MONTH March
1. Donlin, Recamo, & Company, Inc.	\$ -	\$ 136,696.42	\$ -	\$ 316,263.96	\$ -	\$ -
2. Schulte Roth & Zabel, LLP	-	647,141.77	421,304.29	442,789.64	-	-
3. Houlihan Lokey, Inc	-	153,323.25	153,407.39	151,524.30	-	-
4. FTI Consulting	-	150,361.44	150,000.00	153,816.78	-	-
5. Jones Walker LLP	-	78,858.00	18,701.04	14,673.77	-	-
6. Thunderwood Capital	-	22,196.00	22,196.00	-	-	-
7. Seward & Kissel	-	15,173.00	39,490.00	-	-	-
8. Keith Alessi	-	30,000.00	30,000.00	30,000.00	-	-
9. Dinsmore	-	34,248.50	33,013.50	8,944.55	-	-
10. Winston & Strawn	-	86,947.50	-	61,463.26	-	-
11. Morrison & Foerster	-	-	295,951.87	19,210.40	-	-
12. Kramer Levin	-	-	1,496,460.70	1,040,029.21	-	-
13. Kirkland & Ellis	-	-	-	2,984,022.70	-	-
14. Alvarez & Marsal	-	-	-	884,481.15	-	-
15. Cole Shotz	-	-	-	35,007.20	-	-
16. Porter Hodges LLP	-	-	-	34,519.65	-	-
TOTAL PROFESSIONALS (MOR-1)	\$ -	\$ 1,354,945.88	\$ 2,660,524.79	\$ 6,176,746.57	\$ -	\$ -

Notes¹ All payments reflect post-petition payments only² Comp type included reflects gross wages and consulting payments; all where applicable for the post-petition period³ Includes vacation sellback⁴ Includes expense reimbursement

UNITED STATES BANKRUPTCY COURT
SOUTHERN AND WESTERN DISTRICTS OF TEXAS
HOUSTON DIVISION

CASE NAME: WESTMORELAND COAL COMPANY, et. al.CASE NUMBER: 18-35672**Exhibit A - CONSOLIDATING DISBURSEMENTS OF JOINTLY ADMINISTERED CASES IN CHAPTER 11 ¹**

Entity	Case Number	MONTH October	MONTH November	MONTH December	MONTH January	MONTH February	Quarter to date	Filing to date
Absaloka Coal, LLC	18-35673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basin Resources, Inc.	18-35674	-	-	-	-	-	-	-
Buckingham Coal Company, LLC	18-35675	1,445,051	3,843,398	5,413,282	5,063,469	-	5,063,469	15,765,200
Dakota Westmoreland Corporation	18-35676	281,877	475,075	407,662	1,004,251	-	1,004,251	2,168,865
Daron Coal Company, LLC	18-35677	-	-	-	-	-	-	-
Harrison Resources, LLC	18-35678	-	-	-	-	-	-	-
Haystack Coal Company	18-35679	-	-	-	-	-	-	-
Oxford Conesville, LLC	18-35680	-	-	-	-	-	-	-
Oxford Mining Company - Kentucky, LLC	18-35681	-	-	-	-	-	-	-
Oxford Mining Company, LLC	18-35682	1,749,596	6,575,123	5,795,085	6,200,918	-	6,200,918	20,320,722
San Juan Coal Company	18-35684	2,275,690	5,562,769	4,430,591	7,613,702	-	7,613,702	19,882,753
San Juan Transportation Company	18-35683	-	-	-	-	-	-	-
Texas Westmoreland Coal Company	18-35685	-	-	-	-	-	-	-
WCC Land Holding Company, Inc.	18-35686	-	-	-	-	-	-	-
WEI - Roanoke Valley, Inc.	18-35687	-	-	-	-	-	-	-
Western Energy Company	18-35688	10,701,359	18,498,585	17,057,360	27,528,344	-	27,528,344	73,785,648
Westmoreland - Roanoke Valley, LP	18-35708	-	-	-	-	-	-	-
Westmoreland Coal Company	18-35672	9,121,308	14,287,231	12,941,117	21,979,304	-	21,979,304	58,328,959
Westmoreland Coal Company Asset Corp.	18-35689	-	-	-	-	-	-	-
Westmoreland Coal Sales Company, Inc.	18-35690	15,250	15,250	-	-	-	-	30,500
Westmoreland Energy Services New York, Inc.	18-35691	-	-	-	-	-	-	-
Westmoreland Energy Services, Inc.	18-35693	-	-	-	-	-	-	-
Westmoreland Energy, LLC	18-35694	-	-	-	-	-	-	-
Westmoreland Kemmerer Fee Coal Holdings, LLC	18-35695	-	-	-	-	-	-	-
Westmoreland Kemmerer, LLC	18-35696	2,179,593	12,837,306	8,050,208	11,027,975	-	11,027,975	34,095,082
Westmoreland Mining LLC	18-35697	-	-	-	-	-	-	-
Westmoreland North Carolina Power, LLC	18-35698	-	-	-	-	-	-	-
Westmoreland Partners	18-35700	288	325	-	-	-	-	613
Westmoreland Power, Inc.	18-35701	-	-	-	-	-	-	-
Westmoreland Resource Partners, LP	18-35702	-	82,731	-	-	-	-	82,731
Westmoreland Resources GP, LLC	18-35703	-	-	-	-	-	-	-
Westmoreland Resources, Inc.	18-35704	3,842,000	5,518,546	4,441,605	8,404,042	-	8,404,042	22,206,192
Westmoreland San Juan Holdings, Inc.	18-35705	-	-	-	-	-	-	-
Westmoreland San Juan, LLC	18-35706	-	-	-	-	-	-	-
Westmoreland Savage Corporation	18-35707	131,528	631,672	224,932	492,626	-	492,626	1,480,758
Westmoreland Texas Jewett Coal Company	18-35671	386,987	1,128,608	1,686,615	1,085,918	-	1,085,918	4,288,127
WRI Partners, Inc.	18-35709	-	-	-	-	-	-	-
Total (same as MOR-1 disbursements)		\$ 32,130,525	\$ 69,456,620	\$ 60,448,456	\$ 90,400,549	\$ -	\$ 90,400,549	\$ 252,436,150

Notes¹ Disbursements reflect post-petition payments only; excludes inter-Debtor transfers